Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

	□ VOID □ CORRE	CTED			
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120		
C	* 35	\$ 2 State or local income tax refunds, credits, or offsets	20 05		Certain Government Payments
		\$	Form 1099-G		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax wit	thheld	Copy A
RECIPIENT'S name	25/2	5	6 Taxable grants		Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)	10.2	7 Agriculture payments	8 Check if box 2 is trade or business income	• <u> </u>	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code					Notice, see the 2005 General Instructions for
Account number (optional)					Forms 1099, 1098, 5498, and W-2G.
Form 1099-G	Cat	. No. 14438M	Department of the Tr	easury -	Internal Revenue Service

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